

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1: Name and Address of Reporting Issuer

VPN Technologies Inc. (the “Company”)
Suite 400 – 1681 Chestnut Street
Vancouver, BC V6J 4M6

Item 2: Date of Material Change

December 7, 2022.

Item 3: News Release

A news release was issued and disseminated on December 6, 2022 and filed on SEDAR (www.sedar.com).

Item 4: Summary of Material Changes

The Company announced that it has extended the expiration date of a total of 25,418,860 warrants (the “Warrants”) originally issued by the Company on February 22, 2021. See Item 5 for further details.

Item 5: Full Description of Material Change

The Company announced that it has extended the expiration date of a total of 25,418,860 Warrants originally issued by the Company on February 22, 2021, pursuant to a non-brokered private placement and a debt settlement by 12 months.

The Warrants are exercisable into common shares of the Company at a price of \$0.10 per common share and currently have an expiry date of February 22, 2023. The Company has extended the expiry date of the Warrants to 4:00PM PST on **February 22, 2024**. All other terms and conditions of the Warrants, including the exercise price, remain the same.

Item 6: Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

Not applicable.

Item 7: Omitted Information

The Company has omitted the announcement of option grants from this material change report.

Item 8: Executive Officer

For further information, please contact:

Paul Dickson, President & CEO
T: 604.283.1262
E: hello@vpntech.ca

Item 9: Date of Report

December 7, 2022.